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UNCLAS SECTION 01 OF 02 ATHENS 000828

SIPDIS

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TAGS: [ETRD](#) [EU](#) [GR](#)

SUBJECT: INFORMATION ON GREEK LAW REGARDING

APPEALS FROM CUSTOMS DECISIONS

REF: STATE 34343

1. The following information is keyed to reftel questions regarding appeals from Greek Customs decisions.

2. Greek Customs procedures are governed by Greek national law 2960 of 2001, which is harmonized to EU regulations 2913/92 and 2454/93. Article 28 of Law 2960/2001 provides for customs disputes. (An unofficial translation of article 28 follows in paragraph 5.)

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Summary of appeals procedure  
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3. The importer may protest a decision on classification or valuation while the goods are still in Customs. In accordance to Law 2960/2001, Article 28, a dispute act is attached to the body of the customs declaration form signed by the customs official that is doing the clearance, by the Supervisor Customs Clearance Section and by the person who submits the declaration or his representative. The form is then submitted to the regional First Degree Customs Disputes Committee (an unofficial translation of a Customs Administrative Guide on the required documents follows in paragraph 6).

4. The dispute process is time-consuming. The First Degree Customs Disputes Committee convenes once a month and it may take up to 30 days for the decision to be sent to the competent Customs office. In the meantime, the importer must pay the initially determined fees, but if the Disputes Committee decides in his favor, he is reimbursed the difference. If the decision of the First Degree Committee is not satisfactory, it can be appealed at the Customs Disputes Supreme Committee, which convenes once every three months and hears cases from around the country. The resolution of an appeal can take up to 5-6 months. The Committee or the importer may seek a European Court ruling if the issue cannot be solved locally, but this rarely occurs. The importer would need a specialized attorney to appeal a case at the European Court.

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Unofficial Translations of Law 2960/2001 and Guidance  
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5. Unofficial translation of Law 2960/2001 National Customs Code, Article 28.

(BEGIN TEXT) Disputes

1. The goods are cleared through customs in the condition and shape they are brought to the competent Customs Authority to which a declaration of the goods' status is submitted and under the supervision of which their destination is determined.

2. The competent Customs Authority classifies the goods in accordance with the Combined Nomenclature (C.N.) of the Integrated Tariff of the European Communities (TARIC).

3. If the importer disputes the Customs Authority's classification, the tariff or tax value, the Value Added Tax rate or any other Special Consumer Tax rate or any other tax or duty, a dispute act is attached on the body of the declaration form signed by the customs official who is doing the clearance, by the Supervisor of the Customs Clearance Section and by the person who submits the declaration or his representative.

4. The resolution of disputes discussed in the above paragraph comes under the competence of the First Degree Customs Disputes Committees, which operate at the Customs offices of the Customs Regions.

5. The hearing of appeals against decisions of the First Degree Customs Disputes Committees comes under the jurisdiction of the Customs Disputes Supreme Committee. Any

disagreements between the customs official and the Supervisor of the Customs Section regarding the classification of goods also comes under the jurisdiction of the Customs Disputes Supreme Committee.

16. The composition, the competence and the headquarters of the First Degree Customs Disputes Committees as well as of the Customs Disputes Supreme Committee are defined by Presidential Decree issued upon the recommendation of the Minister of Economy and Finance.

17. The members of the above committees, the method by which disputes and relevant data are submitted by the Customs Authorities, the cost of examination of cases and any other necessary details are determined by the Minister of Economy and Finance. (END TEXT)

16. Unofficial Translation of Customs Administration  
Guidance regarding the documents required in a customs dispute case:

(BEGIN TEXT)

From: the First Degree Customs Disputes Committee, Piraeus

To: Regional Customs Authorities

Subject: Dispute supporting documents

Owing to the large number of dispute cases that come to our office with inadequate supporting documents, we hereby remind you of the requirements provided by the relevant regulations as well as of all those required for the improved functioning of the Committee and we urge you to send the relevant supporting documents together with the submitted application for a dispute examination.

Customs inspectors are also requested to clearly mention in the body of the supporting documents as well as in the relevant forms of the dispute application (report) a detailed description of the disputed goods with full analysis of their TARIC code, regardless of the type of the dispute: classification or tax assessment. They are also requested to sign the prospectus or samples of the goods they sent to the Committee so that the identity of the disputed goods is verified.

Supporting Documents

--The original Customs Entry Declaration with all relevant attachments by the Inspector;

--A Certified Copy of the Customs Entry Declaration;

--Certified Copies of the invoice and of customs documents certifying the authenticity of the trade transaction;

--A Certified Copy of the Chemical analysis (if needed);

--The dispute application/report in four copies signed by all involved (customs clearing officer, customs inspector and importer);

--The importer's sworn statement, which should include the kind, the value, the destination or the use of the disputed goods;

--Representative samples (in triplicate) of the disputed goods stamped with the number of the Customs Directorate and signed by the customs clearing officer, the customs inspector and the importer. If submission of samples is not possible, the prospectus of the product must be submitted (originals, not copies, in triplicate) or three photos of the product, stamped with the number of the Customs Directorate and signed by the customs clearing officer, the customs inspector and the importer, as is the case with submission of samples. The product itself is shown to the Committee if needed.

--Deposit Note in the amount of 1,000 drachmas (2.93 euros)

--The Customs report forwarding the dispute (END TEXT)

RIES